

Stamp Duties (Composition of Offences) Rules 2005

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No. S 555

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (COMPOSITION OF OFFENCES) RULES 2005

In exercise of the powers conferred by section 68(3) of the Stamp Duties Act, the Minister for Finance hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Stamp Duties (Composition of Offences) Rules 2005 and shall come into operation on 23rd August 2005.

Compoundable offences

2. The following offences may be compounded by the Commissioner in accordance with section 68 (2) of the Act:

- (a) section 63, 66 or 70C (6) of the Act;
- (b) rule 7 (2) of the Stamp Duties (Relief from Stamp Duty upon Transfer of Assets between Associated Companies) Rules (R 2); and
- (c) rule 8 (2) of the Stamp Duties (Relief from Stamp Duty upon Reconstruction or Amalgamation of Companies) Rules (R 3).